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September 4, 2007

Via E-file, E-mail and Hand-Delivery

The Honorable Vincent J. Poppiti
Blank Rome LLP
1201 Market Street, Suite 800
Wilmington, DE 19801

**Re: LG.Philips LCD Co., Ltd. v. ViewSonic Corporation, et al.
USDC Case No. 04-343 JJF**

Dear Special Master Poppiti:

As per Mr. Kirk's and my discussion with Your Honor on Friday, August 31, 2007, attached please find a revised proposed order incorporating some of the changes proposed by LPL. The parties were not, however, able to reach agreement on all of the changes proposed by LPL. We understand LPL is preparing a "blackline" of the document for submission to the Court with proposed changes.

With respect to LPL's anticipated changes to the proposed report, ViewSonic respectfully submits that LPL's edits are not acceptable because they do not reflect the state of the record before Your Honor. ViewSonic requested LPL to identify citations to the record where these points were raised, and LPL has not provided any such citations. The issues of LPL's failure to produce the materials previously were the subject of discussion during at least two sessions, and appeared to ViewSonic to be important in your evaluation of the issue of burden raised by LPL. LPL has advised ViewSonic that if this portion of the Report remains as drafted, it will insist on augmenting the record with arguments not made during the hearing, which ViewSonic feels is equally inappropriate.

Likewise, the issue of changing the Delaware practice and previous agreement that have governed all prior depositions in this case as to instructions not to answer and location was never raised, and should not be inserted into the record at this time. Accordingly, ViewSonic respectfully requests the Court enter a Report and Recommendations substantially similar to the clean copy attached hereto.



CONNOLLY BOVE LODGE & HUTZ LLP

ATTORNEYS AT LAW

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Counsel remains, as always, available to discuss these or any other issues with the Special Master at Your Honor's convenience.

Respectfully submitted,

/s/ James D. Heisman

James D. Heisman (# 2746)

Enclosure

xc: All Counsel of Record
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